## Comments

The enclosed is responsive to the Examiner's Final Office Action mailed on October 18, 2006 and is being filed pursuant to a Request for Continued Examination (RCE) as provided under 37 CFR 1.114. At the time the Examiner mailed the office action claims 1-6, 9-16, 19-36 and 39-46 were pending. By way of the present response the Applicant has: 1) amended claim 1; 2) canceled claims 5, 6, 8, 10-16, 19-36 and 39-46; 3) added new claim 47. As such, claims 1-4, 9 and 47 are now pending. The Applicant respectfully requests reconsideration of the present application and the allowance of all pending claims.

In view of a telephone conversation held with the Examiner on 3/16/07, in which it was agreed between the Examiner and the Applicant that the present application may contain potentially patentable subject matter (specifically, with respect to Fig. 10B and its associated disclosure (e.g., paragraphs [0064] and [0067]) where, for inbound packets, network layer packet processing is performed at a first architectural layer and transport layer packet processing is performed at a second architectural layer such that, for the same inbound packet, the offload processor that performs IP processing may be different than the offload processor that performs TCP processing) the applicant herewith submits the enclosed amendment and RCE so that the Examiner can conduct a prior art search and fully scrutinize the patentability of the claims now present.

It is respectfully submitted that the prior art of record fails to disclose, teach or suggest the identification of an offload processor for network layer processing and the identification of an offload processor for transport layer processing, where the network layer processor and transport layer processors may be different for the same packet.

Application No. 09/841,943 Amdt. dated Mar. 19, 2007 Reply to Office Action of Oct. 18, 2006

## CONCLUSION

Applicants respectfully submit that all rejections have been overcome and that all pending claims are in condition for allowance.

If there are any additional charges, please charge them to our Deposit

Account Number 02-2666. If a telephone conference would facilitate the prosecution of this application, Examiner is invited to contact Robert B. O'Rourke at (408) 720-8300.

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Date: 3 (9(07-

12400 Wilshire Boulevard Seventh Floor Los Angeles, CA 90025-1026 (408) 720-8300 Respectfully Submitted,

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